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ATTORNEYS FOR DEBTORS

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

IN RE:	)	
	(	
NANCY ANN MACDONALD	)	CASE NO. 07-32231-BJH-7
	(	CHAPTER 7
Debtor	)	
	(	
v.	)	ADVERSARY NO. _____
	(	
INTERNAL REVENUE SERVICE (IRS)	)	
Defendant	(	

COMPLAINT TO DETERMINE DISCHARGEABILITY OF DEBT

TO THE HONORABLE JUDGE OF SAID COURT:

NOW COMES, NANCY ANN MACDONALD, Debtor herein, and file this her Complaint to Determine Dischargeability of Debt and would respectfully show the Court as follows:

1. On May 8, 2007, Debtor filed with this Court a voluntary petition under Chapter 7 of the Bankruptcy Code.
2. The Internal Revenue Service is the holder of the following general unsecured non-priority claim with regard to the above referenced Debtors: \$319,180.00, including penalties and interest, for the tax periods ending 12/31/1999 and 12/31/2000.

3. The debt owed to the Internal Revenue Service is more than three (3) years old; the tax returns for the above mentioned tax periods were filed at least two (2) years preceding the filing date of the above captioned bankruptcy; the tax returns for the above mentioned tax periods were not fraudulent; the tax claim was assessed at least more than two-hundred forty (240) days preceding the filing date of the above captioned bankruptcy; Debtor has not submitted a offer in compromise and, as such, no applicable tolling shall apply; and, as stated above, the tax claim is a general unsecured claim.

4. This Adversary Proceeding is being brought in connection with the Debtors' pending Chapter 7 Bankruptcy, Case No. 07-32231-BJH-7. This Court has jurisdiction over this Adversary Proceeding pursuant to 28 U.S.C. Section 157, 28 U.S.C. Section 1334 and 11 U.S.C. Section 157(b)(2)(I).

5. Based on the above mentioned facts, Debtor has treated the claim of the Internal Revenue Service as an unsecured non-priority debt. Debtor is aware that this debt may not be discharged under the above captioned bankruptcy filing and a determination as to the nature of this debt needs to be made.

WHEREFORE, PREMISES CONSIDERED, Debtor prays that this Court determine that the debt owed by the Debtors to the Internal Revenue Service is dischargeable; that the Court determine the remaining issues and render judgment for the Debtor; and that the Debtor have such other and further relief as is just.

DATED this the 1<sup>st</sup> day of November, 2007.

Respectfully submitted,

PREVOST & SHAFF  
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ATTORNEYS FOR DEBTORS

By: /s/  
LOUIS A. SHAFF  
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CERTIFICATE OF SERVICE

This is to hereby certify that a true and correct copy of the above and foregoing Complaint to Determine Dischargeability of Debt has been forwarded via United States' regular mail, postage prepaid, to the following parties on this the 1<sup>st</sup> day of November, 2007:

Nancy Ann MacDonald  
PO Box 540952  
Dallas, TX 75354

Internal Revenue Service  
Austin, TX 73301

Internal Revenue Service  
Special Procedures Branch  
1100 Commerce Street  
Mail Code 5029 DAL  
Dallas, TX 75242-1198

Attorney General of the U.S.  
Department of Justice  
10<sup>th</sup> & Constitution Ave. NW  
Washington, D.C. 20530

Internal Revenue Service  
Special Procedures Branch  
PO Box 21126  
Philadelphia, PA 19114

Ramesh Singh  
Recovery Management Systems  
25 SE 2<sup>nd</sup> Avenue, Suite 1120  
Miami, FL 33131-1605

/s/  
LOUIS A. SHAFF